

# Contractor Billing/Payment History

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**FOREWORD** In an effort to improve the contract reconciliation process within the DoD, a policy for conducting contract reconciliations was developed that when fully implemented will eliminate many of the shortfalls with the reconciliation process.

This policy mandates that when a reconciliation is performed anywhere within the DoD, the reconciliation must take into account the records of all other systems (e.g., contracting, accounting, entitlement, etc.) regardless of the physical location of those systems.

In an effort to take this comparison to the next level, the Contract Entitlement Directorate has agreed to include the contractors' records in this process, as needed. A standard format has been developed for the submission of contractor reconciliations that should improve customer service and satisfaction, as well as assist in resolving outstanding payment issues.

This standard format is referred to as the **Contractor Billing/Payment History**. The Contractor Billing/Payment History should be prepared using **EXCEL Version 5.0**, if possible, and formatted to print on legal size paper (8 1/2"x14").

The spreadsheet is divided into three sections. The "**Header Information**" should include general information regarding the reconciliation; the "**Billed**" section should reflect the amount invoiced by the contractor; and the "**Paid**" section should reflect the amount disbursed by DFAS-Columbus.

The Contractor Billing/Payment History should include all transactions from inception of the contract to the present date, unless otherwise instructed.

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**FOREWORD (Cont)** The Contractor Billing/Payment History should include the information listed below.

## Contractor Billing/Payment History

<u>Header Information</u>	<u>Billed</u>	<u>Paid</u>
• Contractor Name	• Shipment Number	• Date
• Contract Number	• CLIN	• Gross
• Date Prepared	• ACRN	• Recoupment
• Contractor POC and Phone Number	• Quantity	• Miscellaneous Deduction
• DFAS-CO POC and Phone Number (if known)	• Gross	• Net Amount
• DFAS-CO Office Symbol (if known)	• Recoupment	• Variance
	• Miscellaneous Deduction	• Notes
	• Net Amount	

The Contract Entitlement Directorate utilizes the Contract Reconciliation System (CRS) to audit contracts. The auditor inputs the required information from the source documents for the obligations and disbursements into CRS. The source documents for the obligations are the contract and modifications. The source documents for the disbursements are the subvouchers and invoices (DD250).

Since the source documents are the basis for a CRS audit, you may be asked to provide hard copy documentation to support the information provided on the Contractor Billing/Payment History, if necessary.

In CRS there are three levels to obligation input and four levels to disbursement input. The CLIN level is an important (and often times required) part of both levels. The CLIN not only provides additional information for the auditor, it is also required for any disbursements we make for our Air Force and DLA customers.

On the Contractor Billing/Payment History being introduced with this guidance, you will also see the CLIN as a required entry, when applicable.

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**ACRONYMS**      The following is a list of acronyms used in this guidance.

Acronym	Definition
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## Contractor Billing/Payment History

ACO	Administrative Contracting Officer
ACRN	Accounting Classification Reference Number
BVN	Bureau Voucher Number
CLIN	Contract Line Item Number

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### PURPOSE

The purpose of this guidance is to provide you with instructions for completing the Contractor Billing/Payment History.

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Below is a completed sample of the Contractor Billing/Payment History. Instructions for completing each section are on pages 5 through 11.

## Contractor Billing/Payment History

						CONTRACTOR BILLING/PAYMENT HISTORY													
CONTRACTOR: ANY CONTRACTOR														DFAS POC: R.A. SMITH					
CONTRACT NUMBER: N12345-67-C8901														DFAS OFFICE SYMBOL: DFASCOXXXX					
DATE PREPARED: 1/10/98														TELEPHONE NUMBER: (614) 693-XXXX					
CONTRACTOR POC: M. L. BROWN																			
PHONE NUMBER: (XXX) 123-4567																			
BILLED									PAID										
SHIPMENT	CLIN	ACRN	QUANTITY	GROSS	RECOUPMENT	MISC DED	NET AMT	DATE	GROSS	RECOUPMENT	MISC DED	NET AMT	VARIANCE	NOTES					
PPRA001		AA		150000.00			150000.00	4/5/91	150000.00			150000.00	0.00						
FRD0020	0001	AA	15	8000.00	-7200.00		800.00	7/25/92	8000.00	-6400.00		1600.00	-800.00	A					
FRD0030	0002AA	AB	10	30000.00	-27000.00		3000.00	10/7/92	30000.00	-27000.00	-300.00	2700.00	300.00	B					
FRD0042	0003AB	AC	20	40000.00	-36000.00	-2000.00	2000.00	3/6/93	40000.00	-36000.00	-2000.00	2000.00	0.00	C					
BVN0008	000101	AE	LOT	5000.00			5000.00	5/10/93	5000.00			5000.00	0.00						
CHECK				-1500.00			-1500.00	5/18/93				0.00	-1500.00	D					
CHECK				-7400.00	1000.00		-6400.00	8/16/93				0.00	-6400.00	E					
TOTAL				224100.00	-69200.00	-2000.00	152900.00		233000.00	-69400.00	-2300.00	161300.00	-8400.00						
A - Invoice was paid using a 80% recoupment rate instead of the 90%.																			
B - Discount for \$300.00 was taken.																			
C - Deduction taken in response to Credit Memo dated 2/20/93 for overpayment on SIMB0025, CLIN 0004, due to price decrease (20 units x\$100).																			
D - Check # H072302 for \$1500.00, dated 5/11/93, was issued for the Credit Memo, dated 4/18/93, due to unit price changes on CLIN 0002AB.																			
E - Check # H072488 for \$6400.00, dated 8/11/93, was issued in response to BIC #93-0348.																			

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## Header Information Section

Below is a sample of the Header Information Section on the Contractor Billing/Payment History. The numbered fields correspond to the numbers in the following table, which provide you with the information required to complete the Header Information Section of the Contractor Billing/Payment History.

## Contractor Billing/Payment History

CONTRACTOR BILLING/PAYMENT HISTORY									
CONTRACTOR:	ANY CONTRACTOR								
CONTRACT NUMBER:	N12345-67-C8901								
DATE PREPARED:	1/10/98								
CONTRACTOR POC:	M. L. BROWN								
PHONE NUMBER:	(XXX) 123-4567								

Line/Field	Action
1 Contractor	Enter your company name.
2 Contract Number	Enter the 13 or 17 digit (if there is a SPIIN) Contract Number.
3 Date Prepared	Enter the date the Contractor Billing/Payment History is prepared.
4 Contractor POC	Enter the name of the point of contact at your company for this Contract.

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## Header Information Section (Continued)

Line/Field	Action
5 Phone Number	Enter the phone number for the company POC listed above.
6 DFAS POC	Enter the name of the DFAS point of contact for this contract, if known. See note below.

## Contractor Billing/Payment History

7 DFAS Office Symbol	Enter the Office Symbol for the DFAS POC listed above, if known. See note below.
8 Telephone Number	Enter the telephone number for the DFAS POC listed above, if known. See note below.



In the event you do not know the DFAS point of contact, enter the name of the DFAS-CO Payment Office responsible for this contract.

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### Billed Section

Below is a sample of the Billed Section on the Contractor Billing/Payment History. The numbered fields correspond to the numbers in the following table, which provide you with the information required to complete the Billed Section of the Contractor Billing/Payment History.

## Contractor Billing/Payment History

BILLED							
SHIPMENT	CLIN	ACRN	QUANTITY	GROSS	RECOUPMENT	MISC DED	NET AMT
1	2	3	4	5	6	7	8
PPRA001		AA		150000.00			150000.00
FRD0020	0001	AA	15	8000.00	-7200.00		800.00
FRD0030	0002AA	AB	10	30000.00	-27000.00		3000.00
FRD0042	0003AB	AC	20	40000.00	-36000.00	-2000.00	2000.00
BVN0008	000101	AE	LOT	5000.00			5000.00
CHECK				-1500.00			-1500.00
CHECK				-7400.00	1000.00		-6400.00
TOTAL				224100.00	-69200.00	-2000.00	152900.00

Column/Field	Action
1 Shipment	<p>Enter the shipment number from the billing document. For those contracts where a shipment number is not required, enter the invoice number.</p> <p> Sort the Shipments according to type (e.g., BVN, PPRA, Deliverables, etc.). Also, be sure to include any credit and debit memos that were issued, and how they were satisfied, if applicable.</p>

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## Billed Section (Continued)

Column/Field	Action
2 CLIN (Contract Line Item Number)	<p>Enter the item number that was invoiced for on the billing document. Include the ELIN (Exhibit Line Item Number) or SubCLIN if one was specified.</p>

## Contractor Billing/Payment History

3 ACRN (Accounting Classification Reference Number)	Enter the ACRN (according to your records) that funds the CLIN cited on the invoice
4 Quantity	Enter the number of items invoiced. If the unit of measure is a "Lot", enter "Lot".
5 Gross	Enter the amount of the invoice before any deductions are taken.
6 Recoupment	Enter the amount of liquidation applied to the invoice.

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## Billed Section (Continued)

Column/Field	Action
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## Contractor Billing/Payment History

<b>7</b> Misc Ded	<p>Enter the total of all deductions (e.g., withholdings) listed on the invoice with the exception of recoupment.</p> <div data-bbox="617 451 755 588"></div> <p>When miscellaneous deductions are listed, a reference for the deduction MUST be annotated in the "Notes" section. Also, when the "Notes" section contains an entry, an explanation of the type of deduction and amounts taken (if more than one) MUST be provided at the bottom of the spreadsheet. Refer to the Paid Section of this guidance for more information on the "Notes" column.</p>
<b>8</b> Net Amt	Gross amount less recoupment and deductions.

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## Paid Section

Below is a sample of the Paid Section on the Contractor Billing/Payment History. The numbered fields correspond to the numbers in the following table, which provide you with the information required to complete the Paid Section of the Contractor Billing/Payment History.

## Contractor Billing/Payment History

PAID						
DATE	GROSS	RECOUPMENT	MISC DED	NET AMT	VARIANCE	NOTES
①	②	③	④	⑤	⑥	⑦
4/5/91	150000.00			150000.00	0.00	
7/25/92	8000.00	-6400.00		1600.00	-800.00	A
10/7/92	30000.00	-27000.00	-300.00	2700.00	300.00	B
3/6/93	40000.00	-36000.00	-2000.00	2000.00	0.00	C
5/10/93	5000.00			5000.00	0.00	
5/18/93				0.00	-1500.00	D
8/16/93				0.00	-6400.00	E
	233000.00	-69400.00	-2300.00	161300.00	-8400.00	

Column/Field	Action
① Date	Enter the date of the payment and/or collection from DFAS-CO.
② Gross	Enter the amount of the payment before any deductions are taken.
③ Recoupment	Enter the amount of liquidation taken on the invoice by DFAS-CO.

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## Paid Section (Continued)

Column/Field	Action
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## Contractor Billing/Payment History

<p>4 Misc Ded</p>	<p>Enter the total of all deductions taken by DFAS-CO with the exception of recoupment.</p> <div data-bbox="483 380 618 506"> </div> <p>When miscellaneous deductions are taken by DFAS-CO that you believe are in error, a reference for the deduction MUST be annotated in the "Notes" section. Also, when the "Notes" section contains an entry, an explanation of the type of deduction and amounts taken (if more than one) MUST be provided at the bottom of the spreadsheet.</p>
<p>5 Net Amt</p>	<p>Gross amount less recoupment and deductions.</p>
<p>6 Variance</p>	<p>Discrepancies due to the difference between the amount billed and the amount paid.</p> <div data-bbox="483 905 618 1031"> </div> <p>When a figure is listed in the variance column, a reference for the variance MUST be annotated in the "Notes" section. Also, when the "Notes" section contains an entry, an explanation of the reason for the variance MUST be provided at the bottom of the spreadsheet. The explanation should also state whether you believe the variance is valid or invalid.</p>
<p>7 Notes</p>	<p>Enter alpha or numeric characters in sequential order that can be cross referenced to the narrative section that you provide at the bottom of the spreadsheet.</p> <div data-bbox="488 1402 570 1444"> </div> <p>The narrative should provide detailed information that will assist us with the reconciliation.</p>

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*End of Guidance*